GARY JOHN DMOCH & ASSOCIATES

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Attorneys for Defendant

TYLMAN R. MOON & ASSOCIATES, P.A.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

TIMOTHY C. DURAN.

Plaintiff,

-against -

J.C. REFINISHING CONTRACTING CORP. TYLMAN R. MOON & ASSOCIATES, P.A. and HARVEY ELECTRONICS, INC. d/b/a HARVEY HOME ELECTRONICS,

Defendants.

CASE NO. 07 CV 11584

DEFENDANT'S RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedures, the undersigned counsel of record for Defendant, JOSEPH VITACCO, certifies that the following are corporate parents and publicly held corporations that own 10% or more of its stock:

NONE.

Date: Flushing, New York

February 08, 2008

Yours, etc.,

GARY JOHN DMOCH & ASSOCIATES

By: <u>s/</u>

Gary J. Dmoch, (GD 9667) 171-22 Northern Boulevard Flushing, NY 11358

Telephone: 718-939-4444 Facsimile: 718-445-2520

Attorneys for Defendant Moon & Assoc., P.A.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing Rule 7.1 Statement has this 8th day of February, 2008 been sent via first class mail, postage prepaid, to Plaintiff, Timothy C. Duran at 330 Commercial Street, San Jose, California 95112 and to counsel for Defendants J.C. Refinishing Contracting Corp., Kevin J. Kiley, Esq., at the Law Offices of Kiley, Kiley & Kiley PLLC, 107 Northern Boulevard, Suite 304, Great Neck, New York 11021

This 8th day of February, 2008.

s/	
Pantelis Skulikidis	_